14 October 2010

The Chambers of the Honorable James M. Peck One Bowling Green New York New York 10004 Courtroom 601 **United States**

Dear Sirs,

Re: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims)

Name of the Bankruptcy Court: United States Bankruptcy Court / Southern District of New York

Name of Debtors: Lehman Brothers Holdings Inc., et al., Debtors

Case / Claim Number: 64707

Debtor: 08-13555

Title of the Objection: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities

Creditor Name and address: Poon Yuk Wah

G/F, House B, 11-13 Wiltshire Road, Wiltshire Place, Kowloon Tong, Hong Kong

Classifications and Amount and Description: Unsecured: \$200,000.00

Details of Claimant/Contact:

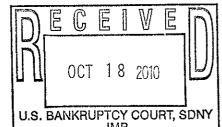
Name: Poon Yuk Wah

Address: G/F, House B, 11-13 Wiltshire Road, Wiltshire Place, Kowloon Tong, Hong Kong Telephone no.: 852 9512 8580

Email address: stellapoon@hutchcity.com

Reasons why the claim to be disallowed & expunged

On 23 October 2009, I duly completed and sent out by registered post to United States Bankruptcy Court / Southern District of New York my claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"). As far as I understand from the way the postal system for Hong Kong operates, the Proof of Claims should have reached you about October 27, 2009 and in any event, prior to the November 2, 2009 bar date.



In addition, if for whatever reason, the Proof of Claims was received late on November 04, 2009, I do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.

As any late filing is not attributable to my mistake or conduct in any way and is beyond my control, I urge you to seriously reconsider the position and admit the Proof of Claims or deem it as timely filed. I enclose evidence in support of my position and belief that the Proof of Claims should not have been filed late in the circumstances.

Yours Truly,

Name of Claimant: Poon Yuk Wah

Address: G/F, House B, 11-13 Wiltshire Road, Wiltshire Place, Kowloon Tong, Hong Kong

Telephone no.: 852 9512 8580

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076 In Res Lehman Brothers Holdings Inc., et al., Debtors. Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., EI AJ. 08-13555 (JMP) 0000064707
based on Leinman Programs Securities as listed in http://xxxxx.ichman-doelect.com as of July 17, 2009	THIS SPACE IS FOR COURT USE ONLY
Name and address of Crediton (and name and address where notices should be creditor) POON TUK WAH G/F, HOUSE B, 11-13 WILTSHIK WILTSHIRE PLACE, KOWLOON TO Telephone number 95128380 Email Address Stellage on @ h Name and address where payment should be sent (if different from above)	claim amends a previously filed claim.
Name and address where payment should be sent (if different from above) ditto Telephone mumbers Email Addresss	Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates. Amount of Claim: \$	
International Securities Identification Number (ISIN): XS 03 08 09 8 66 3 (Required) 3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: CA 0 35 14	
(Require	
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:	
(Required)	
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions. FOR COURT USE ONLY FILED / RECEIVED	
Date. Signature: The person filing this claim must sign it. Sign am of the creditor or other person authorized to file this claim and number if different from the notice address above. Attach cop any. Petalty for presenting frontial ent dates: Fine of up to \$500,000 or important to the notice of the creditor of the	state address and telephone

KOWLOON TONG, HONGKONG 6/F, House B, 11-13 WILTSHIRE ROAD WILTSHIRE PLACE

成的の原で西の



Lehman Brothers-Holdings Claims frowsing Center clo Epig Bankruptcy Solutions, LLC FDR station, P.O. Box 5076

New York, NY 10150-5076, 4.5A.

所 PAR AVION 盜

BY AIR MAIL

Marine Holle March I Marine